G. R. S. IX-5]

Previous references

Preserve

File No. 6-18

1918.

(LB.)

Serial Nos. 17.

(1918)

Later references.

LB. 16-1918-719

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 17

Part B for September 1919.

SUBJECT.

Rules relating to village Panchayats under the Local Boards and Village Panchayats Regulation, VI of 1918

To the Compiler, Mysore Gazette. no. R. 3668 of 28-8-19.
Notifies the issue of rules under sections 56(6) & 6
of the Mysore L.B. & V.P. Regulations 1918 for th
taxation of houses and shops by village Panchayat
To the DCs of Districts. no 29411-S-S7 1 9/19.
Forwards for information Copies of th
above.

K.V. Subramaniam
12-9-19

W D 1250—GPB—30,000 - 28-1-19

1918

GENERAL AND REVENUE SECRETARIAT.

(LSB)

NOTES.

File No. 6/18

FILE HEADING.

Rule relating to Village Panchayats under the Local Boards and Village Panchayats Regulation VI of 1918.

From

No.	Dated	Received

Diary No.	Enclos.	Spare Copies.	Serial No.

BRIEF ABSTRACT OF LETTER.

NOTES AND ORDERS

WD 1232—GPB—20,000—18-11-18

G.R.S. II—3]

DNO 1587

GEN. & REV. BRO. I REVENUE 3 AUG 1918

ROUTINE NOTES.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

Draft rules relating to the levy & recovery of taxes by Village Panchayats are invited

2. The Regulation does not define the persons liable to pay taxes. In the draft rules it is said that in the case of house tax the owner or occupier of the house should and in the case of Shop tax the person carrying on the trade and on default the owner the buildings shall be liable to pay the tax. In other words persons liable to pay the tax has been defined. It is a point for consideration whether this can be done by rules in the absence of any enabling provision in this behalf in the Regulation

N. B.—*Should routine notes be written on small slips, the notes must be copied or slips pasted on this form.*

GRSM.592 3.8.1918

3. Please bring up. I shall speak to you

3/8

3/8

A 158

G.R.S. III—3]

ROUTINE NOTES.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

4. Please set the rule as briefly
crisply as. The rules are.
simple enough and based on
existing practice in the RD
courts. The change will not
be sudden
5. Rules however are necessary
(1) For regulating the deposit
& withdrawal of ~~Factum~~ Factums
2) To guide courts
" agents & Chairmen
& what amount is to be
this matter be taken into.

J 10/8
6/8/18

6 Turn over Clause of the draft rules,
Subd with letter to para 4
Instructions contained in
para 5 are noted for action

H/K
7.8.1918 Where are the other rules referred to

Witness Handwriting: Please pass same on also
They may be [illegible] as per our [illegible] submission & 2nd draft)

N. B.—Should routine notes be written on small slips, the notes must be copied on slips pasted on this form.

MK
7/8

G.R.S. III–3]

ROUTINE NOTES.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

I have gone through these rules which seem to be suitable I would only three suggestion

(1) The draft rules do not give any powers & functions to the Village Panchayat itself. Of course, all the executive acts should be entrusted to the Chairman of the Panchayat; but an appeal from his decision may ~~against~~ be provided for to the Village Panchayat itself, instead of to the Taluk Board – Rule 15 may be amended accordingly

(2) Similarly the power to grant exemption from payment of the tax vide Rule 16 may be vested in the Panchayat itself, instead of in the TK Board

(3) The forms of Notice of Demand & Distraint Warrant may be placed in an appendix instead of in the body of the rules

To Mr Kesava Iyengar with Compliments.

SDM 17/8/18

I The above suggestions have been

N.B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

General and Revenue Secretariat. | ARB File No. 6 of 1918.

Serial No. | 10 Note, enclosed from A.S. - B

10. " The marginally noted draft rules which have been scrutinized by the Special Dist. Office are submitted. Village Panchayats will be formed soon and therefore the attached rules very early appear to be necessary

H.V.K
2.10.1918

(Sd) B.T.K
2.10.1918

2nd Member

1 and 3 approved
2 requires discussion.

Sd) A.R.B.
5.10.1918

Issue and resubmit

(Sd) B.T.K.
5.10.1919.

(i) & (ii) were issued (Vide Memo Nos 5250 & A.S. 6.18.10 and 5251 A.S. 6.18.10 dt 8.10.1918)

The file is resubmitted for orders with reference to taxation rules.

H.V.K
9.10.1918.

Rec'd 8.11.1918.

This file have to be submitted after ascertaining the convenience of the

1. Constitution of V.P.
2. Taxation...
3. Employment of Govt. Servants in V.P.

10 Nov 1918 Madras
(Sd) B.R
23.10.18.

G. R. S. III-2]

General and Revenue Secretariat. | LBo File No. 6 of 1918.

Serial No.

The members.

(Sd) B. T. K.

Submitted in person and obtained instructions regarding the question of finances and collection of taxes in Panchayats. The members require a short but full note on the several aspects of L.T. and M. taxation after orders are passed on which these questions may be put through.

× × ×

(Sd) B. T. K.

26.11.1918

The file may be kept by till the general question is disposed of. Put up in June 19.

(Sd) B. K. T.

Draft rules taken for perusal in connection with the Local question.

(Sd) S. V. R.

8.1.1919.

11 The draft rules are resubmitted. Orders are solicited as to the rates to be prescribed for house & shop taxes

HK 28.3.1919

12. Since it has adopted in the general rules, the rates prevailing in the Madras Municipalities, this same procedure may be adopted as regards Panchayats also. Please find out what the rates are put up.

MK 29.3.19

13. Under Sec 57 (iii) of the Madras Local

NOTE—Contn. sheet.

General and Revenue Secretariat. | LB File No. 6 of 1918

Serial No.

Local Boards & Municipalities are divided into 4 classes and the rates levied on them are as shown below.

Maximum rates of tax on horses. Schedule A (Sec 57)	Rs. As.	Mode of ascertaining the classes to which the horses shall be placed (para 38 of the Manual of municipal accounts)
On every horse classed in the 1st Class	10-0	Annual rental 200 & upwards
Do 2nd do	7-0	Do Rs 140 but less than Rs 200
Do 3rd do	5-0	Do Rs 100 " Rs 140
Do 4th do	4-0	Do Rs 80 " Rs 100
Do 5th do	3-0	Do Rs 60 " Rs 80
Do 6th do	2-0	Do Rs 40 " Rs 60
Do 7th do	1-0	Do Rs 20 " Rs 40
Do 8th do	0-8	Do Rs 10 " Rs 20
Do 9th do	0-4	Do under Rs 10.

The Classification of houses and the rates of the tax prescribed in the above G. O. relating to Cantonment areas are shewn hereunder.

Rs. As.			
0-4	Class X	House of the Value of	Rs 25 & under
0-8	Do IX	Do	50 do
1-0	Do VIII	Do	100 do
1-8	Do VII	Do	150 do
2-0	Do VI	Do	200 do

NOTE—Contn. sheet.

D 1581 9

G. R. S. III-2]

General and Revenue Secretariat. | LB File No. 6 of 191 8

Serial No.				
Rs 3	as	Class V Horses	of the Value of	Rs 300 & under
4	Do	IV	Do	400 & do
5	Do	III	Do	500 do
7 8	Do	II.	Do	750 do
12 0	Do	I	above	Rs 750.

The rates of house tax that obtained in the Ulcers were the following.

Rs 5	as	Class I	Horses of the Value of	above Rs 500
3	Do	II	Do	Rs 500 & under
2	Do	III	Do	Rs 250 do
1	Do	IV	Do	Rs 100 do
0-8	Do	V	Do	Rs 50 do
0-4	Do	VI	Do	Rs 25 do.

14. As for Shops may the rates of Shop tax prescribed in Sec 20 (1) 2a of the Repealed L. B. Reg.

AK

31-3-1919 15. A separate note regarding the general question of what tax and how it may be modified has already been submitted. New rules are necessary to regulate the levy of taxes by Panchayats under Section 56 (1) (b) Viii L. B & V. P. Regulation. The rules drafted in Flag B, are not approved pending

NOTE—Contn. sheet.

WD A 1789—GPR—60,000—20.3.18

D7581 10

G. R. S. III-2]

General and Revenue Secretariat. | LB File No. 6 of 1918

Serial No.

the revision of the Chatarja rates. In prescribing rates for rural Chatarja house tax, the rates prescribed in the Madras Act for houses in unions have been adopted. A similar rate in the case of Panchayats has now been suggested so far as House tax is concerned. Whether it is not necessary to prescribe a slightly higher rate of taxes in the case of village Panchayats ~~for Unions~~ is a matter for consideration

16. The taxes directly leviable by the Village Panchayats under the Regn are (1) House tax (2) Shop tax & (3) Tax on animals and all that now need be done is to prescribe the rates and classification and lay down rules for the recovery of taxes. So far as the latter item is concerned the rules are almost as regards rates and classification orders are now necessary for which a revised draft in respect of these items is submitted for approval or orders

17 Rules for levy of tax on animals will be submitted separately. (Rescr)

4.4.19

18. (Temp. Member)

4058 12-4-19

11.4.19

19. Please see the Municipal Councils Act in Special with draft rules. We were do not find powers to prescribe a Matched head to meet taxes

NOTE—Contn. sheet.

WD A 1789—GPB—60,000—20-3-18—S.

G. R. S. III-2]

General and Revenue Secretariat. | LR File No. 6 of 1918.

Serial No.

properly such leases will be cancelled
his leasing & leases being difficult
there will be a lot of appeals which will
have to be eventually decided by Mr.
Secretary that leases under a certain
value should not be leased.

Rule 16

(2.) The procedure is laid down
as to hard. Repetitions when bari-book
have to be dealt with

Rule 15

(3.) The powers given to bari Assistant
Sirkar & to bari Tahsildar Deputy
bari book. Which should be approved
by bari Tahsildar before it is issued

(4.) Similarly alterations in bari
classification & leases. shall be done
by bari Tahsildar.

(5.) I do not think it is necessary
to make bari rules & bari leases
liable for stamp bari in default
pay recd by bari Shroff Keeper. Since
bari Shroff Keeper has been made liable
in bari 1st instance, bari rules does
not prevent bari Sarkar from the Shroff
Keeper & where bari latter refuses
why should bari former pay bari Tahsildar
where he is in no way benefited.

Yes

16/4

20. H.V.K. Pleadings

NOTE—Contn. sheet.

R. S. III-2]

General and Revenue Secretariat. | LB File No. 6 of 191 8

| Serial No. |

21. The following rules are submitted with reference to paragraph 19 above.

(1) Rule 16 provides for exemption of "any classes of houses" from taxation for the sanction of Govt. Houses valued below Rs 25/- may perhaps be exercised. If this is approved the words "buildings whose estimated value is below Rs 25" may be inserted in Rule 6 before the words "shall not be liable to the tax".

The value of buildings is calculated according to the market value the mode of estimating which is regulated by local circumstances

(2) The fundamental principle kept in view in framing rules for Village Panchayats is that they should be as simple as possible The present draft rules do not introduce any drastic changes in the rules that were in force in the Unions Constituted under the repealed Local Boards Regulation

NOTE—Contn. sheet.

21

R. S. III-2]

General and Revenue Secretariat. | LB File No. 6 of 1918

Serial No.

I. I respectfully submitted that the rules as now drafted may be allowed to stand, rule 15 being quite ample for meeting cases of real hardship.

In this connection attention is invited to Secs 77 to 86 of the Madras Local Boards Act & paras 37 to 59 of the Madras Manual of Union Board Accounts relating to House-tax. Many of the Unions in Madras contain a larger population than many of our Town Municipalities and there is no change material change in the mode of assessing ~~the~~ house-tax & in the preparation of the tax-book

(3) & (4). These changes will be made in the rule if so ordered.

(5) Deputations are selected in the matter of the recovery of the Shop-tax. The Shop-Keeper when he is not

NOTE—Contn. sheet.

R. S. III-2]

General and Revenue Secretariat. | LS File No. 10 of 191 8

Serial No.

not the owners of the building receives a decent annual rent for the shops as compared with the rent paid for a dwelling house.

HK
25.4.1919

22. MK 5-4-19

4403
27-4-19

Temp[y] member)
23 Shop Lot is like a suspense account. We should remove it from the Stamp Shop Keeper's not from the water Lot Sheet. rule 10 to be amended accordingly. the other changes are purely consequential

10
-/4 hy

24. Resubmitted with the draft rules amended in accordance with the member's direction

HK
13.5.19.

25 If the draft as now revised is finally approved, a clean draft will be submitted for the perusal of the Govern. MK 13/5/19

19

Mind memo) 26 Please see further amendments & submit a clean draft.

27 Draft sub 24/5 hy

Note—Contn. sheet.

4780
19.5.19

General and Revenue Secretariat. | LB File No. 6 1561 of 191 8 | 1561 15

Serial No.

28. A clean copy of the draft rule is submitted
HK
24.5.1919

29. MK 25.5.19

4898 26.5.19

30. Approved - Once more go through the numbering of paragraphs
Hub 2
27/5 hm
MK 29/5

31. The number of the paragraphs can remain the same even after omitting para (2) of rule 9.
HK 30.5.1919

32) The rules being of an important nature, may also be sent for the perusal of the Hon'ble Minister.
MK 30/5/19

Rev Secy

33) May be conducted in C rule the other subjects re-Inchcape
hm 2.6.19

Dewan

DEWAN'S OFFICE.
Recd. on MAY 4 1919
Reg. No. 7652

34) Chk Secy with Compts
hm 6.6.19
MK

J.S.

NOTE—Contn. sheet.

E d III.9m

(15)

16

Subject.-Clause xii of the Schedule.

Rules relating to levy of local taxes etc

Opinion of the Council.

Keyboard
To be kept up with
file re Local Taxation
next meeting.
WBG
16/6.

(For disposal at a meeting) (15)

No. C. 884

12. 6. 1919

17

GENERAL AND REVENUE SECRETARIAT.

Council Matter.

SUBJECT.

(Clause xii of the Schedule)

Rules relating to levy of local taxes etc.

CIRCULATED TO THE MEMBERS OF COUNCIL.

By Order,

C S Balasundaram Jt
Chief *Secretary to Government.*

12th June 191 9.

Extraordinary Member of Council. 23.6.9.

First Member of Council.

Second Member of Council. 13.6.19

Third Member of Council

GPB—1,000—28-8-14

Seen.

C. 884

18

Extract from the Proceedings of the 495th. *Meeting of the Council of His Highness the Maharaja, held at Bangalore on the* 10th July 19 19

15. Subject.-Clause xii of the Schedule.

Rules relating to levy of local taxes etc.

Opinion of the Council.

(x) adopt schedule of house taxes suggested by First Member in other file with additional class for houses 25-50 ... 8 annas.

(x) The draft order may be approved.

Sd. A.R.Banerji,
Offg. Dewan of Mysore.

EXTRACT

C. Balasundaram Jr

Chief Secretary to Government.

WD 1148—GPB—1,000—29-12-1

WD—A2089—GPB—500—1-5-18

G. R. S. III–2]

General and Revenue Secretariat.

C. 884

File No. of 191

*23. As soon as circulation is complete and the opinion of the Council is recorded, the file will be forwarded to the Secretary in the Department concerned for transmission if need be to the Financial Secretary under Standing Orders and for submission to the Dewan or Member in charge.

Recd 3 p.m. 12.7.19

Extract from the Proceedings of the Council is put up.

Forwarded with compliments to the Secretary to Government, Revenue Department, under *Rule 23 of the Subsidiary Rules of Council Business.

By Order,

Chief Secretary to Government.

Asst Secy d.7. for a D.7.N. 12.7.19

12/7/19

D. F. N. Submitted. This could not be put up earlier as the corrections to be made in the schedule as ordered in Council depended on the schedule in another file which had to be noted for further consideration orders. The other file will also be put up in a day or two. 31.7.19.

305 31.7.19

(Secy and Member)

D F N submitted 31/7

Final note signed by the Member is put up.

R. 1/8.

Submitted a D.S.N.

1.8.19

(Dewan).

DEWAN'S OFFICE.
Recd. on AUG 1 1919
Reg. No. 747

NOTE.—Cotn. Sheet.

Submitted to His Highness.

I submit herewith a Final Note by the Second Member of Council on the subject of rules relating to the levy of house and shop taxes by Village Panchayets, for His Highness' gracious approval.

Dewan.

2nd May 1919

Record of Cases submitted for the Orders of His Highness the Maharaja

Subject.

Rules relating to the levy of house and shop taxes by Village Panchayets.

212

Order.

~~KRW~~
5/8/19

Rev. Leg
Levy
6.8.19

G. R. S. 111-2]

General and Revenue Secretariat.

File No. C-884 of 1918.

Serial No.

(*)

31. All urgent or confidential files returned with His Highness' orders may, in the absence of instructions or indications to the contrary, be ordinarily circulated to the Members of Council for perusal after the issue of orders.

33. The Secretaries concerned should see that orders in the cases referred to above are issued at once and that the files are returned immediately after to the Chief Secretary for circulation to the Members.

34. In all other cases, the files will first be circulated to the Members of Council at headquarters and then sent to the Secretariat concerned for the issue of orders.

Circulated to the Members of Council for perusal of (*) His Highness' orders before/after issue of orders. (*Vide* Rules 31, 33 and 34 of the Subsidiary Rules for the conduct of business of Council in the Manual of Council Rules and Procedure).

C Balasundaram
Chief Secretary to Govt. 6/8/19

7.8.19 Through the Secretary to Government,
.....Revenue.....Department.

1063-228. 9.8.19 FIRST MEMBER OF COUNCIL 8890 Rus 11.8.19

662 7-8-19 SECOND MEMBER OF COUNCIL

149 8.8.19 Third TEMPORARY MEMBER OF COUNCIL. 8/8

Done - (Opinion recorded to be recorded on cato 1)
12.8.19

NOTE.—Contn. sheet

VD 1573—GPB—500—4-3-19

1587

G. R. S. 111-2]

General and Revenue Secretariat. | File No. X6 of 191

Serial No.	
17	To the Commissioner, Mysore Forces, No. R.1668 B, 25-8-19, notifying the issue of rules under sections 56(b) & 62 of the Mysore L.B. & F. Regn. 1913 for the taxation of villages in villages

Published at pages 110-112 of Part III Mysore Gazette dated 4-9-1919

The terms "Appendix A" & "Appendix B" have been left out in the notification re rules for the levy of taxes by village Panchayets.

A draft letter to the Supdt, Govt Printing requesting that they may be inserted in the Gazette copies to be supplied is submitted for approval.

6/9/19

6/9/19

6/9/19

NOTE—Contn. sheet.

N Draft revised adopting the schedule of house taxes suggested by the First member of Council

LB 6-18-17

ER 2668

D 25-8-17

This might be recast & shown in usual form.

attended to

MG 12/8/19

NOTIFICATION.

Under Sections 56 (b) and 62 of the Mysore Local Boards and Village Panchayats Regulation, 1918, the following rules are framed:-

1. House tax shall be levied by villag panchayats at the following rates which are based on the actual value of houses.

Rs.10	Class	I	Houses of the value of above				Rs.1,500			
" 7½	"	II	"	"	"	"	" 1,000	but not above	Rs.1500	
" 5	"	III	"	"	"	"	" 800	"	"	1000
" 4	"	IV	"	"	"	"	" 600	"	"	800
" 3	"	V	"	"	"	"	" 400	"	"	600
" 2	"	VI	"	"	"	"	" 200	"	"	400
" 1	"	VII	"	"	"	"	" 50	"	"	200
0-8-0	"	VIII	"	"	"	"	" 25	"	"	50

2. Shop tax shall be levied by Village Panchayats at rates not exceeding the following:-

		Rs Per annum.
(i) On every whole-sale shop (Mandy) - classed in the	1st class	25
do. " " "	2nd class	20
do. " " "	3rd class	15
do. " " "	4th class	10
(ii) Other shops (including work-shops) classed in the	1st class	25
do. " " "	2nd class	10
do. " " "	3rd class	6
do. " " "	4th class	4
do. " " "	5th class	2
do. " " "	6th class	1

3. With the levy of house and shop taxes by Village Panchayats, the levy of house and shop taxes under the mohatarfa rules shall cease in the Villages for which Village Panchayats have been constituted.

Proclamation to be made.

4. The taluk board shall cause proclamation to be made within the village by beat of tom-tom, specifying the rates at which and the date from which, the taxes on houses and shops shall be leviable.

Shanbhog to furnish list of houses and shops with names of owners and occupiers.

5. (a) The Shanbhog of every village shall, on the requisition of the Chairman of the Village Panchayat of such village, prepare and furnish lists of all houses and shops within the village with the names of the owners and occupiers.

Tax-books.

(b) On receipt of such lists, the Village Panchayat shall cause a tax-book or tax-books to be prepared, showing in distinct columns the names of the owner and of the occupier of each house, the name of the shop keeper, the class under which such house or shop shall be taxed, the amount of the tax due and the date on which the tax is payable

Certain buildings excepted from taxation.

6. Buildings exclusively used for charitable purposes, or set apart for public worship and either actually so used or used for no other purpose, and buildings exclusively used as chattrams, musafirkhanas, hospitals, dispensaries or schools, and buildings which are the property of or are vested in the Government or the District or Taluk Board and not used for residential purposes or buildings whose estimated value is below Rs.25 shall not be liable to the tax.

Inspection of tax-books.

7. Every person claiming to be the owner or occupier of any house or shop taxable under these rules, or the Agent of such person shall be at liberty to inspect the tax-book at all reasonable hours and to make extracts therefrom without the payment of any fee.

Completion of tax-books to be notified.

8. As soon as the tax-book or tax-book are prepared, the Chairman of the Village Panchayat shall give public notice thereof by beat of ~~drum~~ tomtom in the Village and of the place or places where the books may be inspected. Any objections to the tax-book or books will be lodged with the Chairman within a fortnight from the date of notice and they will be heard and decided by the Panchayat.

Amendment of tax-books.

9. The tax-book or books shall be placed before the Panchayat and the tax will become leviable after the said book or books are passed by the Panchayat. The Panchayat shall also have the power to revise or alter the tax-book or books from time to time by inserting therein the name of any person liable to be taxed, or by inserting any property liable to the tax or by altering the classification of such property.

Tax-payable in two equal instalments.

10. - (a) The tax imposed under rule 1 shall be payable in advance by the owner or the occupier of the house in two equal half-yearly instalments in January and July and

and that imposed under rule 3 by the person carrying on the trade in such instalments as may be fixed by the Panchayat.

(b) Subject to the provisions of clause (1) of Rule 11 the instalment for each half year (i.e., from January to June, or July to December) shall be payable within thirty days after the commencement of such half-year.

Newly constructed or re-constructed houses.

11. (a) When any house in a village is constructed, re-constructed or enlarged, the Village Panchayat shall assess the tax leviable in respect of the house, and the instalment for the half-year in which the assessment is made shall be payable within thirty days after the date of the service of notice issued under Rule 13.

Remission when house is demolished or, destroyed, or uninhabitable.

(b) When any house is completely demolished or destroyed or has become uninhabitable on account of disrepair, the owner thereof may give notice of the same to the Chairman in which case the Village Panchayat shall remit the tax assessed in respect of the house with effect from the half-year next after that in which the notice is given; and until such notice is given, such owner shall be liable at the discretion of the Village Panchayat to payment of the tax which would have been leviable had

had such house not been demolished or destroyed, or had it not become uninhabitable.

Notice of demand for house tax.

12. The recovery of house and shop taxes shall be made in accordance with the provisions contained in chapter VII of the Regulation The notice referred to in section 63 (1) of the Regulation shall be in the form given in appendix A or to the like effect:-

Warrant for distraint.

13. The warrant contemplated in section 64 of the Regulation shall be in t the form given in appendix B or in some similar form.

Tax-books need not be prepared annually.

14. (a) The Village Panchayat shall not be bound to cause new lists or tax-books to be prepared every year but may adopt those of the preceding year with such alterations and amendments as it may deem necessary: provided that a fresh general assessment shall be made once at least in four years.

(b) Public notice of such alterations and amendments thereof shall be given in manner provided in rule 8 and the provisions of Rules 7 and 9 shall be applicable to such books and to the taxes mentioned therein.

Appeals.

15. (a) In the case of any assessment made or tax demanded by the Village Panchayat an appeal from its decision shall lie to the Taluk Board which shall hear and dispose of the same as it deems fit at its next meeting:

(b) No such appeal shall be entertained-

(i) Unless it be made within thrity days after the tax complained of has been demanded, and

(ii) Unless the tax, if any, demanded by the Village Panchayat shall, except when the Taluk Board otherwise directs, have been paid or deposited at the office of the Village Panchayat on or before the day on which the appeal is made.

(c) In the event of the amount of any tax being decreased or remitted by the Taluk Board, the Village Panchayat shall grant a refund accordingly.

(d) The assessment or demand of any tax, when no appeal is preferred and the adjudication of an appeal by the Taluk Board, shall be final.

'By Order'

31.7.19

for Secretary to Government,
Revenue Department.

To

The Compiler, Mysore Gazette, for publication in Pt.III of the Gazette with the request that 300 spare copies in English and 1000 spare copies in Kannada may be supplied to the Revenue Secretariat.

D/ 1-7-19

Pct. Sept. 1919

Copies to the D.C.s of Districts-

2944-5-6-7-8-9-50-57 B.O.

since such demand was made, this is to command you to distrain the goods and chattels of the said (or, as the case may be, any goods and chattels found on the premises referred to) to the amount of the said sum of rupees, together with warrant-fee, making together with a sum of and such further sum as may be sufficient to defray the charges of taking, keeping and selling such distraint; and if, within fifteen days next after such distraint, the amount due on account of the said taxes and fee shall not be paid, together with such further sum as may be sufficient to defray the charges of taking and keeping such distraint, to sell the said goods and chattels; and having paid and deducted out of the proceeds of the sale the amount due on account of the said taxes and fee — rupees and the charges of taking, keeping and selling such distraint, to return the surplus, if any on demand, to the person whom you found in possession of the said goods and chattels. If sufficient distraint cannot be found of the goods and chattels of the said you are to certify the same to me together with this warrant.

Date (Signature or stamp of the Chairman of the Village Panchay for

R.D.

Clean draft as revised by the 3rd Members.

NOTIFICATION.

(23)

Under Sections 56 (b) and 62 of the Mysore Local Boards and Village Panchayats Regulations, 1918, the following rules are framed:-

1. House tax shall be levied by village panchayats at the following rates which are based on the actual value of houses

Rs.	As.							
10	-	Class I	Houses of the value of above Rs.750.					
7	8	Class II	Houses of the value of ~~not~~ above Rs. 500	but not above	Rs. 750
5	-	" III	-Do-	" 400	-Do-	500
4	-	" IV	-Do-	" 300	-Do-	400
3	~~8~~	" V	-Do-	" 200	-Do-	300
2	-	" VI	-Do-	" 150	-Do-	200
1	8	" VII	-Do-	" 100	-Do-	150
1	~~3~~	" VIII	-Do-	" ~~150~~	-Do-	100
-	3	" IX	-Do-	" ~~100~~ 75	-Do-	~~50~~
0	4	" X	Houses of the value of not below Rs.25.			

2. Shop tax shall be levied by - Village Panchayats at rates not exceeding the following:-

	Rs. per annum.
(i) On every whole sale shop (Mandy) classed in the 1st class	25.
-Do- 2nd Class	20.
-Do- 3rd class	15.
-Do- 4th class	10.
(ii) Other shops (including work-shops) classed in the 1st class	25.
-Do- 2nd class	10.
-Do- 3rd class	6.
-Do- 4th class	4.
-Do- 5th class	2.
-Do- 6th class	1.

3. With the levy of house and shop taxes by Village Panchayats, the levy of house and shop taxes under the moha tarfa rules shall cease in the Village for which Village Panchayats have been constituted.

Proclamation to be made.

4- The taluk board shall cause -

(55)

below Rs.25 shall not be liable to the tax.

Inspection of tax-books.

7. Every person claiming to be th owner or occupier of any house or shop taxable under these rules, or the - Agent of such person shall be at liber ty to inspect the ~~text~~ tax-books at all reasonable hours and to make extracts therefrom without the payment of any fee.

Completion of tax-books to be notified.

8 As soon as the tax-books are prepared, the Chairman of the Village Panchayat shall give public notice thereof by beat of drum in the Villag and of the place or places where the books may be inspected. Any objectio to the tax-books or books will be - lodged with the Chairman within a fortnight from the date of notice and they will be heard and decided by the Panchayats.

Amendment of tax-books-

9- The-tax book or books shall be placed before the Panchayat and the tax will become leviable after the said book or books are passed by the Panchayat. The Panchayat shall also have the power to revise or alter th tax-books or books from time to time by inserting therein the name of any person liable to be taxed, or by - inserting any property liable to the tax or by altering the classificatio of such property. ~~and in the case of~~

for the half-year in which the assessment is made shall be payable within thirty days after the date of the service of notice issued under Rule 12.

Remission when houses is demolished or destroyed, or uninhabitable.

(2) When any house is completely demolished or destroyed, or has become uninhabitable on account of disrepair, the owner thereof may give notice of the same to the Chairman in which case the Village Panchayat shall remit the tax assessed in respect of the house with effect from the half-year next after that in which the notice is given; and until such notice is given, such owner shall be liable at the discretion of the Village Panchayat to payment of the tax which would have been leviable had such house not been demolished or destroyed, or had it not become uninhabitable.

Notice of demand for house tax.

12. Recovery of house and shop taxes shall be made in accordance with the provisions contained in chapter VII of the Regulation. The notice referred to in section 63 (1) of the Regulation shall be in the form given in appendix A or to the like effect:-

Warrant for distraint.

13- The warrant contemplated in section 64 of the Regulation shall be in the form given in appendix B or in some similar form:-

Tax-books need not be prepared annually.

14.-(1) The Village Panchayat shall not be bound to cause new lists of tax-books to be prepared every year but may adopt those of the preceding year with such alterations and amendments as it may deem necessary: ~~xxxxx~~ provided that a fresh general assessment shall be ~~xx~~ made at least once in four years.

(2) Public notice of such alterations and amendments thereof shall be given in manner provided in rule 8 and the provisions of Rules 7 and 9 shall be applicable to such books and to the taxes mentioned therein.

Appeals.

15.(1) In the case of any assessment made or tax demanded by the Village Panchayat ~~or President of the Taluk Board~~, an appeal from ~~his~~ it decision shall lie to the Taluk Board which shall hear and dispose of the same as it deems fit at ~~its~~ next meeting.

(2) No such appeal shall be entertained:—

(i) Unless it be made within ~~xxxx~~ thirty days after the tax complained of has been demanded, and

(ii) Unless the tax, if any, demanded by the Village Panchayat ~~or President of the Taluk Board~~ shall, except when the Taluk Board otherwise directs, have been paid or deposited

deposited at the office of the Village Panchayat on or before the day on which the appeal is made.

(3) In the event of the amount of any tax being decreased or remitted by the Taluk Board the Village Panchayat ~~on or before the day on which the appeal is made~~ shall grant a refund accordingly.

(4) The assessment or demand of any tax, when no appeal is preferred and the adjudication of an appeal by the Taluk Board, shall be final..

By Order,

MK 25.5.09

Secretary to Government,
Revenue Department.

AMK 24-5-1909

To.

The Comptroller Mysore Gazette for publication in No. III of the Gazette with the request that 300 spare copies in English and 1000 spare copies in Kannada may be supplied to the Revenue Secretariat

SRR-2

Notice of demand.

Take notice that the Chairman of the Village Panchayat demands from you the sum of due from you to the said Village Panchayat for your house or shop in for the half year 191 , and if the sum due is not paid into the ~~xxxx~~ office of at or if sufficient cause for the non-payment is not shown to him or to within fifteen days from the service of this notice, a warrant of distress will be issued for the recovery of the same with costs.

Date. (Signature of the Chairman)

1892 9 (4)

Distraint warrant.

To

(Here insert the name of the officer charged with the execution of the -- warrant.)

Whereas of has not paid or shown sufficient cause for the non-payment of the sum of rupees due for the taxes mentioned in the margin for the 191 although the said sum/demand was made, this is to command you to distrain the goods and chattels of the said (or, as the case may be, any goods and chattels found on the premises referred to) to the amount of the said sum of rupees together with for warrant-fee, making together with a sum of and such further sum as may be sufficient to defray the charges of taking, keeping and selling such distraint; and if, within fifteen days next after such distraint, the amount due on account of the said taxes and fee shall not be paid, together with such further sum as may be sufficient to defray the charges of taking and keeping such distraint, to sell the said goods and chattels; and having

has been duly demanded from the said and fifteen days have elapsed since such

10.(4.e

paid and deducted out of the proceeds of the sale the amount due on account of the said taxes and fee rupees and the charges of taking, keeping and selling such distraint, to return the surplus, if any on demand, to the person whom you found in possession of the said goods and chattels. If sufficient distraint cannot be found of the -- goods and chattels of the said you are to certify the same to me together with this warrant.

Date. (Signature or stamp of the Chairman of the Village Panchayat for)

NOTIFICATION.

No. R. 2668—*L. B.* 6-18-17, *dated* 25*th August* 1919.

The Government of His Highness the Maharaja of Mysore are pleased to issue the following Rules under Sections 56 (*b*) and 62 of the Mysore Local Boards and Village Panchayets Regulation, VI of 1918:—

1. House tax shall be levied by Village Panchayets at the following rates which are based on the actual value of houses:—

Rs.	A.	P				Rs.		Rs.
10	0	0	Class I	House of the value of above ...		1,500		
7	8	0	,, II	,,		1,000	but not above	1,500
5	0	0	,, III	,,		800	,,	1,000
4	0	0	,, IV	,,		600	,,	800
3	0	0	,, V	,,		400	,,	600
2	0	0	,, VI	,,		200	,,	400
1	0	0	,, VII	,,		50	,,	200
0	8	0	,, VIII	,,		25	,,	50

2. Shop tax shall be levied by Village Panchayets at rates not exceeding the following:—

		Per annum. Rs.
(i) On every whole sale shop (Mandy) classed in the	1st class	... 25
,, ,, ,,	2nd ,,	... 20
,, ,, ,,	3rd ,,	... 15
,, ,,	4th ,,	... 10
(ii) Other shops including workshops	,, 1st ,,	... 25
,,	,, 2nd ,,	... 10
,,	,, 3rd ,,	... 6
,,	,, 4th ,,	... 4
,,	,, 5th ,,	... 2
,,	,, 6th ,,	... 1

3. With the levy of house and shop taxes by Village Panchayets, the levy of house and shop taxes under the mohatarfa rules shall cease in the villages for which Village Panchayets have been constituted.

4. *Proclamation to be made.*—The Taluk Board shall cause proclamation to be made within the village by beat of tom-tom specifying the rates at which and the date from which, the taxes on houses and shops shall be leviable.

5. (*a*) *Shanbhog to furnish list of houses and shops with names of owners and occupiers.*—The shanbhog of every village shall on the requisition of the Chairman of the Village Panchayet of such village, prepare and furnish lists of all houses and shops within the village with the names of the owners and occupiers.

Tax books.—(*b*) On receipt of such lists, the Village Panchayet shall cause a tax book or tax books to be prepared, showing in distinct columns the names of the owner and of the occupier of each house, the name of the shop-keeper, the class under which such house or shop shall be taxed, the amount of the tax due and the date on which the tax is payable.

6. *Certain buildings excepted from taxation.*—Buildings exclusively used for charitable purposes, or set apart for public worship and either actually so used or used for no other purpose, and buildings exclusively used as chattrams, musafirkanas, hospitals, dispensaries or schools, and buildings which are the property of or are vested in the Government or the District or Taluk Board and not used for residential purposes or buildings whose estimated value is below Rs. 25 shall not be liable to the tax.

7. *Inspection of tax books.*—Every person claiming to be the owner or occupier of any house or shop taxable under these rules, or the Agent of such person shall be at liberty to inspect the tax book at all reasonable hours and to make extracts therefrom without payment of any fee.

8. *Completion of tax books to be notified.*—As soon as the tax book or books are prepared the Chairman of the Village Panchayet shall give public notice thereof by beat of tom-tom in the village and of the place or places where the books may be inspected. Any objections to the tax book or books will be lodged with the Chairman within a fortnight from the date of notice and they will be heard and decided by the Panchayet.

9. *Amendment of tax books.*—The tax book or books shall be placed before the Panchayet and the tax will become leviable after the said book or books are passed by the Panchayet. The Panchayet shall also have the power to revise or alter the tax book or books from time to time by inserting therein the name of any person liable to be taxed, or by inserting any property liable to the tax or by altering the classification of such property.

10. *Tax payable in two equal instalments.*—(*a*) The tax imposed under Rule 1 shall be payable in advance by the owner or the occupier of the house in two equal half-yearly instalments in January and July and that imposed under Rule 2 by the person carrying on the trade in such instalments as may be fixed by the Panchayet.

(*b*) Subject to the provisions of clause (1) of Rule 11 the instalment for each half-year (*i.e.* from January to June, or July to December) shall be payable within thirty days after the commencement of such half-year.

11. (*a*) *Newly constructed or re-constructed houses.*—When any house in a village is constructed, reconstructed or enlarged, the Village Panchayet shall assess the tax leviable in respect of the house, and the instalment for the half-year in which the assessment is made shall be payable within thirty days after the date of the service of notice issued under Rule 12.

(*b*) *Remission when house is demolished or destroyed or uninhabitable.*—When any house is completely demolished or destroyed or has become uninhabitable on account of disrepair, the owner thereof may give notice of the same to the Chairman in which case the Village Panchayet shall remit the tax assessed in respect of the house with effect from the half-year next after that in which the notice is given, and until such notice is given such owner shall be liable at the discretion of the Village Panchayet to payment of the tax which would have been leviable had such house not been demolished or destroyed or had it not become uninhabitable.

12. *Notice of demand for house tax.*—The recovery of house and shop taxes shall be made in accordance with the provisions contained in Chapter VII of the Regulation. The notice referred to in section 63 (1) of the Regulation shall be in the form given in Appendix A or to the like effect.

13. *Warrant for distraint.*—The warrant contemplated in section 64 of the Regulation shall be in the form given in Appendix B or in some similar form.

14. (*a*) *Tax books need not be prepared annually.*—The Village Panchayet shall not be bound to cause new lists of tax books to be prepared every year but may adopt those of the preceding year with such alterations and amendments as it may deem necessary, provided that a fresh general assessment shall be made once at least in four years.

(*b*) Public notice of such alterations and amendments thereof shall be given in manner provided in Rule 8 and the provisions of Rules 8 and 9 shall be applicable to such books and to the taxes mentioned therein.

15. (*a*) *Appeals.*—In the case of any assessment made or tax demanded by the Village Panchayet an appeal from its decision shall lie to the Taluk Board which shall hear and dispose of the same as it deems fit at its next meeting.

(*b*.) No such appeal shall be entertained.

(i) Unless it be made within thirty days after the tax complained of has been demanded; and

(ii) Unless the tax, if any, demanded by the Village Panchayet shall, except when the Taluk Board otherwise directs, have been paid or deposited at the office of the Village Panchayet on or before the day on which the appeal is made.

(*c*) In the event of the amount of any tax being decreased or remitted by the Taluk Board, the Village Panchayet shall grant a refund accordingly.

(*d*) The assessment or demand of any tax, when no appeal is preferred, and the adjudication of an appeal by the Taluk Board shall be final.

By Order,
B. RAMASWAMIYA,
Secretary to Government,
Revenue Department.

Appendix A

Notice of Demand.

Take notice that the Chairman of the Village Panchayet demands from you the sum of Rs.....due from you to the said Village Panchayet for your house or shop in.....for the half year 191 , and if the sum due is not paid into the office..... at.....or if sufficient cause for the non-payment is not shown to him or to.....within fifteen days from the service of this notice, a warrant of distress will be issued for the recovery of the same with costs.

Dated Signature of the Chairman.

Appendix B

Distress Warrant.

(Here insert the name of the officer charged with the execution of the warrant.)

Whereas.....of.....has not paid or shown sufficient cause for the non-payment of the sum of rupees due for the taxes mentioned in the margin for the..... the 191 , although the said sum has been duly demanded from the said .....and fifteen days elapsed since such demand was made, this is to command you to distrain the goods and chattles of the said (or, as the case may be any goods and chattles found on the premises referred to) to the amount of the said sum of.....rupees, together with.....warrant fee, making together with a sum of rupees.....and such further sum as may be sufficient to defray the charges of taking, keeping and selling such distraint; and if, within fifteen days next after such distraint, the amount due on account of the said taxes and fee shall not be paid, together with such further sum as may be sufficient to defray the charges of taking and keeping such distraint, to sell the said goods and chattles; and having paid the deducts of the proceeds of the sale the amount due on account of the said taxes and fee.....rupees and the charges of taking, keeping and selling such distraint, to return the surplus, if any on demand, to the person whom you found in possession of the said goods and chattles. If sufficient distraint cannot be found of the goods and chattles of the said..... you are to certify the same to me together with this warrant.

Date. (Signature or stamp of the Chairman of the Village Panchayets for.....)